Watercolor Paintings Beyond the Pale

26 December 2010

Clerk of the United States Bankruptcy Court for the Southern District of New York One Bowling Green New York, New York 10004

Dear Judge Burton R. Lifland:

For the record I would like you to know that I disagree with the determination of Bankruptcy Case No. 08-1789 (BRL).

It will be a hardship for me to appear in court.

in Walter

As I understand the ruling, because my money went directly to Frank Avellino, whose assets were held in a securities account with Bernard L. Madoff Investment Securities, LLC, my money was not covered by SIPA.

Was Kenn Jordan Associates' (Frank Avellino's) SIPA claim accepted?

Sincerely,

Ms. Quentin Walter

Clum No. 006063

KENN JORDAN ASSOCIATES

Frank J. Avellino 223 Coral Lane Palm Beach, FL 33480 Tel: (561) 307-7699

January 16, 2007

Mr. Weldon Stout 13700 Ruffner Lane Sebastian, FL 32958

Dear Weldon,

This letter is to acknowledge receipt of your check for \$175,000 to be placed in the Kenn Jordan Associates partnership account. As per your instructions, in your letter dated December 29, 2006, I will create two separate accounts as follows:

\$40,000 for Quentin Walter (SS# Beneficiary, Seth Foster (son) (Income to accrue)

\$135,000 for Weldon Stout (SS# Beneficiary, Beverly A. White (daughter)
(Income to be dispersed quarterly)

Please feel free to call if you have any questions.

Sincerely,

Frank J. Avellino

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KENN JORDAN ASSOCIATES

Frank J. Avellino 223 Coral Lane Palm Beach, FL 33480 Tel: (561) 307-7699

June 9, 2008

Ms. Quentin Walter 13700 Ruffner Lane Sebastian, FL 32958

Re:

Quentin Walter FBO Seth Foster

SS#:

Dear Quentin,

This letter is to acknowledge receipt of your check for \$10,000 that is being added to your current account.

Please feel free to call should you have any questions. We are currently in Nantucket at (508) 325-7042.

Best wishes

Frank J. Avellino

KENN JORDAN ASSOCIATES Frank Avellino 223 Coral Lane Palm Beach, FL 33480-3604 Telephone: 561-307-7699

December 31, 2008

Quentin Walter 13700 Ruffner Lane Sebastian, FL 32958

SS#

Dear Quentin,

As undoubtedly you are aware, Bernard L. Madoff was arrested on December 11, 2008. We are surprised by these events as Mr. Madoff had a valued reputation on Wall Street and in the history of the stock market. All of our assets are held in a securities account with Bernard L. Madoff Investment Securities, LLC, which the SEC has frozen. We have made a demand for these assets, however no direct response has been received at this time.

It is possible that you may be entitled to a tax deduction as a result of Mr. Madoff's fraudulent activities. We encourage you to talk to your accountant about this matter and any related issues. Also, you may wish to consult your homeowner, property, and or casualty policies as they may cover theft or embezzlement losses.

We are attempting to obtain information with regard to this evolving situation and will keep you informed as we receive information.

Sincerely,

Frank Avellino

Managing General Partner